



ANNUAL REPORT

OF THE

282

STAMP DEPARTMENT

FOR THE YEAR 1903-1904.



Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS,

287

OFFICIAL AGENTS FOR THE SALE OF INDIAN
OFFICIAL PUBLICATIONS.

In England.

E. A. Arnold, 37, Bedford Street, Strand, W.C., London

Constable & Co., 2, Whitehall Gardens, S.W., London.

P. S. King & Son, 2 & 4, Great Smith Street, Westminster, S.W., London.

Kegan Paul, Trench, Trübner & Co., Charing Cross Road, W.C., London.

B. Quaritch, 15, Piccadilly, W., London.

Williams & Norgate, Oxford.

Deighton Bell & Co., Cambridge.

On the Continent.

Friedlander & Sohn, 11, Carlstrasse, Berlin.

Otto Harrassowitz, Leipzig.

Karl W. Hiersemann, Leipzig.

Ernest Leroux, 28, Rue Bonaparte, Paris.

Martinus Nijhoff, The Hague.

In India.

Higginbotham & Co. and V. Kalyanarama Iyer & Co., Madras.

Thacker, Spink & Co., and W. Newman & Co., Calcutta.

S. K. Lahiri & Co., Calcutta.

Thacker & Co. (Ld.), A. J. Combridge & Co., and Curator,
Government Central Book Depot, Bombay.

D. B. Taraporevala (Ld.), Sons & Co., Bombay.

Sunder Pandurang, Bookseller, etc., Bombay.

ANNUAL REPORT

OF THE

STAMP DEPARTMENT

FOR THE YEAR 1903-1904.



Bombay:

PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1904.



REVENUE DEPARTMENT.

From

E. GRAY, Esq., I. C. S.,
Superintendent of Stamps, Bombay;

To

R. A. LAMB, Esq., C.I.E., I. C. S.,
Chief Secretary to Government,
Revenue Department, Bombay.

*General Stamp Office,
Bombay, 29th June 1904.*

SIR,

I have the honour to submit the annual report on the working of the Stamp Administration in the Bombay Presidency and Sind during the official year 1903-1904. This year being the second in the triennial period fixed by Government for the submission of full reports, the following compilation is a brief summary of statistics of stamp revenue and deals with its more important features only.

2. Again as in former years want of punctuality on the part of District Treasury Officers has hampered the preparation of the consolidated statement in this office and of a general review of the entire administration. In deference to the wishes of the Government of India in regard to the submission of the report within four months after the close of the year to which it relates, it has been considered necessary to call for the district returns so as to reach this office not later than 10th May. An adherence to this date cannot be attended with much difficulty as postings of stamp revenue are made daily, but Ratnágiri, Kaira and Belgaum Treasuries did not respond readily to the call, the information from some was incomplete, and the Belgaum Treasury was the last to send in its return which reached this office as late as the 20th instant. It may be worth noticing that that Treasury has occupied the same position in the order of the submission of the statistics during three successive years.

STATEMENT No. I.

3. The most satisfactory feature of the year has been the rise in the gross revenue from all sources both under the Stamp Act and the Court Fees Act, which amounted to Rs. 61,47,423 against Rs. 59,96,193 in the preceding year, an increase of Rs. 1,51,230.

4. Leaving out of consideration the receipts during 1901-1902—which was a phenomenal year, and owing to a heavy estates duty amounting to Rs. 2,70,000 brought in a collection of Rs. 62,73,988—the year under review must take first place in point of revenue since the imposition of stamp duties in the year 1869. It is a matter for congratulation that the steady rise noticed last year has not only been maintained but has exceeded all anticipations, and must be taken as a certain index of returning agricultural and commercial prosperity of the country.

5. 'General Stamps' under the Indian Stamp Act contributed Rs. 26,39,623 to the total income and Court fees under Act VII of 1870 Rs. 35,07,800. As compared with the realizations of the preceding year both the major heads indicate an increase, that under the first being Rs. 1,41,008, and under the second Rs. 10,222. It will thus be seen that for by far a larger proportion in the total additional income the revenue from 'General Stamps' is responsible, which fact leaves no room for critics to urge that Government are taking advantage of and are being materially benefited by increased litigation.

It may be worthy of remark that the rise in Bombay City alone amounted to Rs. 84,578, the total realizations for the year having reached the sum of Rs. 22,78,558.

6. As I have pointed out in former years, sales of Postage and Telegraph stamps to the Bombay Administrative offices and of issues of stamps of all descriptions to the Central Provinces and the Berars and the Bombay Political Agencies which are undertaken by the Bombay Stamp Office do not form the subject of the present review.

7. Concurrently with the rise in the revenue derived from 'General Stamps' there has been an increase in 'Charges' also. This has amounted to Rs. 7,415 in a total debit of Rs. 1,40,697. The most curious and almost inexplicable feature, however, has been the fact that there has been an almost corresponding set off, in the charges under the Court Fees Act; the disbursements under which head have amounted to Rs. 1,10,760 against Rs. 1,17,868, a fall of Rs. 7,108.

'Charges,' it must be remembered, especially in the case of Court Fees, are mostly made up of refund of duty and should not be taken exclusively to indicate the cost of administration and discount paid.

STATEMENT No. II.

8. The total receipts under Court Fee Stamps or as they are otherwise known as 'Judicial' stamps aggregated Rs. 35,07,800 only a very insignificant sum of Rs. 855 having been recovered under 'Miscellaneous Receipts.' The drop in the latter has been considerable but as the head includes sources of revenue of minor importance it does not call for comment.

The revenue of Bombay City (Rs. 10,15,477) bears almost the same proportion to the total revenue, that is nearly one-third, which it did in the preceding year and Khándesh retains its second place contributing a total income of Rs. 3,80,391, a rise of Rs. 18,168 over the former years' transactions.

STATEMENT No. III.

9. Of the several sub-heads of revenue shown in this statement of non-judicial stamps, impressed stamps or stamped papers on which documents are engrossed and impressed labels which are affixed to documents written on ordinary paper, form the chief sources of revenue. Taken together, these two sub-heads (columns 2 and 4) exhibit a total income of Rs. 17,75,408 during the year under report, which when compared with the realizations of the preceding year show an increase of Rs. 31,273. Although amongst the three centres where stamping work is done—Bombay, Karáchi and Aden—Bombay City as usual takes the lead in revenue; no portion of the above increase falls to its share, and the reason on further scrutiny appears to be due to the falling off to the extent of about Rs. 10,000 in the stamping of insurance policies. Under orders of the Supreme Government detailed information in regard to these documents is now being compiled as they are presented for stamping and the reason of any tangible variations can be more satisfactorily shown in future returns.

Both Karáchi and Aden show a recovery in last year's receipts, the increase in the case of the former having amounted to as much as Rs. 13,870.

10. The rise in this source of revenue has amounted to Rs. 31,510 or to almost as much as in the year previous, the realizations having amounted to Rs. 2,72,842 against Rs. 2,41,332 during 1902-1903. This steady rise during successive years is proof positive of increasing activity in trade and Bombay City contributes almost entirely to it. Karáchi, the next best centre of trade, shows an increase also but not to any appreciable extent. The district of Sukkur, the third in order, shows a falling off of Rs. 90 only.

The marginal figures, which show the value of stamp duty paid on inland bills used in commercial transactions during the last ten years, will confirm the opinion I have ventured to express above.

	Rs.	a.	p.		Rs.	a.	p.		
1894-1895	...	1,79,528	9	0	1899-1900	...	1,59,554	7	0
1895-1896	...	2,25,791	2	0	1900-1901	...	1,62,342	10	0
1896-1897	...	1,75,125	5	0	1901-1902	...	2,08,839	0	0
1897-1898	...	1,33,636	15	0	1902-1903	...	2,41,331	14	0
1898-1899	...	1,54,991	9	0	1903-1904	...	2,72,841	9	0

bills used in commercial transactions during the last ten years, will confirm the opinion I have ventured to express

11. If further proof of an improvement in commerce was needed the revenue derived from the sale of Foreign Bill stamps has tended to supply it. The realizations have amounted during the year to Rs. 88,553 against Rs. 78,046 during the year 1902-1903, an increase of Rs. 10,507.

12. The revenue under this head bids fair to reach abnormal proportions very soon, a further rise of Rs. 14,760 having been secured during the year under notice. Rs. 2,93,729 were recovered in 1903-1904 as against Rs. 2,78,969 during 1902-1903 and as noticed previously the increase bears testimony to the prudence of the policy of the assimilation of the rates of discount throughout India.

Bombay City alone has to be credited with a rise of Rs. 10,854.

13. The transactions under this head brought in a total revenue of Rs. 58,660 for which with the exception of a paltry sum of Rs. 128 realized in the Ahmedabad, Karáchi, Lárkána and Sátára Districts, Bombay City is solely responsible. The dealings exhibit the same extraordinary rise (Rs. 5,840) which was apparent in the figures for 1901-1902 and go a great way to prove the utility of this convenient mode of stamping.

14. As in all other items dealt with above, the revenue from the sale of Share Transfer Stamps shows an increase of Rs. 13,822, the total recoveries having amounted to Rs. 53,842 during the year under review against Rs. 39,520 during 1902-1903. Of these the sales in Bombay alone aggregate Rs. 46,598 thus giving proof that shares in the City have changed hands in larger numbers than in previous years.

15. Rs. 20,000 or Rs. 1,000 in excess of the receipts for the year 1902-1903 were recovered during the year under this head, a source of revenue which is not affected in any way by the state of the country.

16. Stamps used by Notaries Public were requisitioned to the extent of Rs. 1,322, the sales in Bombay having amounted to Rs. 1,135 and those in Karáchi and Aden to Rs. 41 and Rs. 116 respectively. The receipts during 1902-1903 amounted to Rs. 1,093.

17. This head of the stamp revenue is composed of several items chief amongst which is the composition of stamp duty paid on debentures of the Improvement Trust, the Port Trust and the Bombay Municipality. Out of a total sum of Rs. 75,766 shown under this head Rs. 44,625 were recovered in this manner and about Rs. 4,750 were contributed by the Ahmedabad and Karáchi Districts.

The balances of the receipts were realized in the shape of adjudication fees and deficient duties and penalties and the results on the whole indicate an improvement over the figures of the preceding year by Rs. 32,066.

Every sub-head in the important statement above dealt with taken individually is marked with a distinct rise which has tended to swell the total receipts to the extent of Rs. 1,41,007-4-11.

STATEMENT No. IV.

18. The increase of 17 in the number of licenses issued for the sale of stamps does not call for comment as it bears a small proportion to the 1,339 licenses now in the possession of vendors. Belgaum, Hyderabad and Khándesh have issued the largest number between 115 and 160 and it is for the consideration of the revenue authorities of those districts whether such an extraordinarily large number of sellers is needed to meet public wants.

19. With the rise in the number of licenses the discount paid has also risen by Rs. 3,534, the total discount paid during the year amounting to Rs. 99,009.

STATEMENT No. V.

20. Two thousand documents were dealt with under section 35 and 650 under sections 32, 37, 40 and 41 of the Stamp Act. By far the largest number was dealt with in Bombay City and an aggregate stamp duty and penalty of Rs. 27,980 were recovered from the parties concerned.

STATEMENT No. VI.

21. The prosecutions instituted during the year 1903-04 numbered six more than those of the previous year, the total number being 22. Nineteen convictions were secured and there were two acquittals. The case in Bombay City was compounded and a heavy fine imposed. The total fines amounted to Rs. 1,004-8-0.

STATEMENT No. VII.

22. So far as Bombay City is concerned the provisions of the Court Fees Act are being rigidly enforced and the results of the year indicate a steady rise in the estates administration cases enquired into. The total realizations of 'deficit' Court fees have amounted to Rs. 3,062 in addition to a sum of Rs. 4,901 paid under section 19 'E.' The original value of the estates duty in these cases amounted to Rs. 38,860 out of the total sum of Rs. 57,465 paid in the whole Presidency.

In Bombay City alone penalties were imposed and these have amounted to Rs. 175.

23. Mr. Balkrishna Wassudew Pandurang has continued to perform the duties of Assistant Superintendent of Stamps with complete efficiency.

I have the honour to be,

Sir,

Your most obedient Servant,

E. GRAY,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1904.

	Receipts.	CHARGES.				Not Receipts.	Cost of General Supervision.	Cost of Stamps and Plain Paper supplied from Central Depot.
		Discount and Establishment for sale of Stamps.	Refunda.	Other Charges.	Total			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	26,39,623	1,04,754	28,255	7,038	1,40,697	24,93,926	.....	54,837
Under the Court Fees Act ...	35,07,300	38,731	65,302	0,727	1,10,780	33,97,040	.....	19,797
Total ...	61,47,423	1,43,485	93,557	14,415	2,51,457	58,95,966	.....	74,634
Total of previous year ...	59,06,193	1,41,369	97,923	11,909	2,51,150	57,45,043	.....	62,710

*General Stamp Office,
Bombay, 29th June 1904. }*

E. GRAY,
Superintendent of Stamps.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1904.

District.	Sale of Court Fee Stamps.			Sale of Stamps for Copies.	Sale of plain paper used with Court Fee Labels.	Miscellaneous Receipts.	Total.		
1	2			3	4	5	6		
	Rs.	a.	p.			Rs. a. p.	Rs.	a.	p.
Bombay ...	10,15,477	2	0	...	...	.....	10,15,477	2	0
Ahmedabad ...	1,43,428	2	0	...	...	0 9 2	1,43,428	11	2
Ahmednagar ...	81,482	1	0	...	...	288 10 3	81,770	11	3
Belgaum ...	1,26,001	15	0	...	...	8 10 5	1,26,010	9	5
Bijapur ...	61,463	13	0	...	...	3 3 0	61,467	0	0
Broach ...	80,022	15	0	...	...	.....	80,022	15	0
Dhárwār ...	1,37,088	7	0	...	...	.....	1,37,088	7	0
Hyderabad ...	1,38,447	6	0	...	...	103 0 0	1,38,550	6	0
Kaira ...	1,29,876	4	0	...	...	.....	1,29,876	4	0
Kánara ...	63,780	1	0	...	...	1 8 0	63,781	9	0
Khándesh ...	3,80,391	4	0	...	...	.....	3,80,391	4	0
Kolába ...	66,176	6	0	...	...	4 1 2	66,180	7	2
Karáchi ...	89,993	15	0	...	...	.....	89,993	15	0
Lárkána ...	83,954	0	0	...	...	406 7 11	84,360	7	11
Násik ...	1,53,883	13	0	...	...	.....	1,53,883	13	0
Poona ...	1,47,904	9	0	...	...	39 8 0	1,47,944	1	0
Ratnágiri ...	1,04,510	15	0	...	...	.....	1,04,510	15	0
Sátára ...	93,147	9	0	...	...	.....	93,147	9	0
Sukkur ...	1,19,285	8	0	...	...	.....	1,19,285	8	0
Sholápur ...	54,640	15	0	...	...	.....	54,640	15	0
Surat ...	1,20,305	14	0	...	...	.....	1,20,305	14	0
Thána ...	1,06,730	11	0	...	...	.....	1,06,730	11	0
Aden ...	7,885	0	0	...	...	.....	7,885	0	0
Baroda ...	416	0	0	...	...	.....	416	0	0
Cutch ...	144	12	0	...	...	.....	144	12	0
Káthiawár ...	.....	...	...	...	...	.....	.....	...	...
Total ...	35,06,944	5	0	...	...	855 9 11	35,07,799	14	11
Total of previous year ...	34,92,232	1	0	...	...	5,845 11 1	34,97,577	12	1

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1904.

District.	* Impressed Stamps.	Hundi or Inland Bills of Exchange.	Impressed Labels, or Special Adhesive Stamps.	Foreign Bill Stamps.	One-anna Receipt Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	1,85,819 8 0	2,44,586 8 0	4,88,412 5 0	81,537 15 0	1,42,975 0 0
Ahmedabad	61,721 8 0	24 0 0	.....	124 0 0	16,184 5 0
Ahmednagar	27,770 8 0	58 0 0	.....	.....	4,017 12 0
Belgaum	60,667 2 0	54 0 0	.....	.....	4,870 6 0
Bijapur	28,614 8 0	28 0 0	.....	.....	2,138 9 0
Broach	38,379 0 0	115 0 0	.....	0 4 0	4,865 0 0
Dhárwar	60,938 0 0	1,288 0 0	.....	.....	7,244 8 0
Hyderabad	57,293 0 0	776 8 0	.....	0 15 0	8,580 8 0
Kaira	61,530 0 0	.....	.....	.....	10,635 15 0
Kánara	23,645 14 0	884 0 0	.....	.....	1,980 0 0
Khandesh	1,92,453 8 0	1,299 14 0	.....	.....	12,589 13 0
Kolába	84,906 8 0	.....	.....	.....	2,521 0 0
Karáchi	25,860 6 0	17,335 0 0	50,190 10 0	5,601 0 0	19,245 0 0
Larkána	37,228 8 0	426 0 0	.....	.....	3,749 8 0
Násik	58,271 4 0	408 0 0	.....	.....	6,221 13 0
Poona	67,241 10 0	136 4 0	.....	.....	11,234 15 0
Ratnágiri	42,668 8 0	414 0 0	.....	.....	2,665 0 0
Sátara	39,379 0 0	2 0 0	.....	.....	3,202 15 0
Sukkur	49,769 10 0	5,264 12 0	.....	.....	6,559 8 0
Sholápur	19,388 8 0	251 0 0	.....	.....	3,586 10 0
Surat	55,826 0 0	76 0 0	.....	9 0 0	9,548 5 0
Thána	39,870 2 0	.....	.....	.....	3,968 6 0
Aden	3,317 0 0	.....	17,877 0 0	1,268 0 0	4,785 0 0
Baroda	784 0 0	.....	.....	.....	339 0 0
Cutch	14 6 0	.....	.....	12 4 0	38 0 0
Káthiáwar	65 8 0	.....	.....	.....	497 4 0
Total	12,24,428 6 0	2,72,841 9 0	5,50,979 15 0	88,553 6 0	2,98,729 0 0
Total of previous year	11,93,216 13 0	2,41,331 14 0	5,50,913 6 0	78,045 15 0	2,78,969 5 0

District.	Share Transfer Stamps.	† Stamps for Legal Practitioners' Licenses.	Notarial Stamps.	Forms for Cheques or Receipts.	Miscellaneous Receipts.	Total.
1	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	46,598 1 0	20,000 0 0	1,165 0 0	58,532 2 0	48,505 2 9	12,63,081 4 9
Ahmedabad	3,776 8 0	.....	.....	37 8 0	3,445 2 9	85,312 15 9
Ahmednagar ... ..	.....	.....	.....	.....	144 5 1	31,985 9 1
Belgaum ... ..	.....	.....	.....	.....	1,418 6 4	67,009 14 4
Bijapur ... ..	.....	.....	.....	.....	371 0 0	81,147 1 0
Broach	8 12 0	.....	.....	.....	348 3 3	43,716 3 3
Dhárwar ... ..	.....	.....	.....	.....	1,322 4 6	70,792 12 6
Hyderabad ... ..	.....	.....	.....	.....	1,407 5 9	68,058 4 9
Kaira ... ..	.....	.....	.....	.....	1,690 5 0	78,856 4 0
Kánara ... ..	.....	.....	.....	.....	621 3 0	26,611 1 0
Khandesh ... ..	.....	.....	.....	.....	1,846 15 7	2,08,195 2 7
Kolába ... ..	.....	.....	.....	.....	754 5 10	38,181 13 10
Karáchi	17 10 0	.....	41 0 0	87 8 0	2,586 6 0	1,20,914 8 0
Larkána ... ..	.....	.....	.....	87 8 0	208 5 7	41,649 13 7
Násik ... ..	.....	.....	.....	.....	3,239 11 0	68,140 12 0
Poona ... ..	.....	.....	.....	.....	785 15 0	79,401 12 0
Ratnágiri ... ..	.....	.....	.....	.....	2,092 8 3	47,840 0 3
Sátara ... ..	.....	.....	.....	15 10 0	677 11 0	49,277 4 0
Sukkur ... ..	.....	.....	.....	.....	363 7 6	61,952 5 6
Sholápur ... ..	.....	.....	.....	.....	287 6 5	23,468 8 5
Surat	2,241 0 0	.....	.....	.....	1,893 5 3	70,288 10 3
Thána ... ..	.....	.....	.....	.....	1,779 12 0	45,618 4 0
Aden ... ..	.....	.....	116 0 0	.....	409 0 0	27,272 0 0
Baroda ... ..	.....	.....	.....	.....	2 2 0	1,125 2 0
Cutch ... ..	.....	.....	.....	.....	25 1 0	84 11 0
Káthiáwar ... ..	.....	.....	.....	.....	82 14 3	645 10 3
Total	53,341 15 0	20,000 0 0	1,322 0 0	58,660 4 0	75,766 5 1	26,89,622 12 1
Total of previous year	39,519 14 0	19,000 0 0	1,093 0 0	52,320 5 0	49,699 15 2	24,98,615 7 2

Notes.—* Includes, besides General Impressed Stamps, Cattle Pound Kabilayats, Salt and Customs Bonds and Bills of Lading.
† Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars' Licenses, and Adhesive Advocate, Vakils and Attorney Stamps.

General Stamp Office,
Bombay, 29th June 1904 }

E. GRAY,
Superintendent of Stamps.

STATEMENT IV.

Arrangements for the vend of Stamps during the year ending 31st March 1904.

District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.		Rs. a. p.	Rs. a. p.
Bombay	14	358 7 5	...	15,485 15 8	15,844 7 1
Ahmedabad	47	995 0 4	...	3,983 9 10	4,978 10 2
Ahmednagar	61	657 9 11	...	1,601 13 1	2,259 7 0
Belgaum	159	884 2 6	...	3,561 2 3	4,445 4 9
Bijápur	84	459 2 7	...	1,609 14 3	2,069 0 10
Broach	20	609 5 2	...	2,087 13 3	2,697 2 5
Dhárwár	84	986 5 4	...	3,588 1 3	4,574 6 7
Hyderabad	119	1,061 8 10	...	3,333 6 1	4,394 14 11
Kaira	51	1,070 7 0	...	3,815 6 0	4,885 13 0
*Kánara	21	481 0 4	...	1,240 3 6	1,721 3 10
Khándesh	115	2,533 2 4	...	10,944 4 5	13,477 6 9
Kolába	27	549 8 2	...	1,919 7 3	2,468 15 5
Karáchi	43	539 5 5	...	3,341 3 5	3,880 8 10
Lárkána	64	694 9 7	...	2,009 15 3	2,704 8 10
Násik	66	1,284 8 2	...	3,440 13 3	4,725 5 5
Poona	78	1,080 1 8	...	3,752 13 8	4,782 15 4
Ratnágiri	58	864 15 3	...	2,372 8 3	3,237 7 6
Sátára	29	743 4 8	...	2,180 0 11	2,923 5 7
Sukkur	90	857 12 11	...	2,945 10 4	3,803 7 3
Sholápur	36	409 0 10	...	1,172 14 8	1,581 15 6
Surat	30	806 2 7	...	3,274 12 6	4,080 15 1
Thána	35	730 4 7	...	2,099 10 2	2,829 14 9
Aden	2	47 0 0	...	497 0 0	544 0 0
Baroda	2	3 10 7	...	57 15 0	61 9 7
Cutch	3	.....	...	2 1 0	2 1 0
Káthiáwár	1	.....	...	33 12 0	33 12 0
Total	1,339	18,656 8 2	...	80,352 3 3	99,008 11 5
Total of previous year	1,322	18,594 2 11	...	76,880 7 8	95,474 10 7

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1904.

District.	By Courts or persons receiving evidence under section 85 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and Penalty realised.	Number of cases dealt with.	Duty and Penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay	182	1,358 7 0	236	6,374 4 0
Ahmedabad	59	763 12 0	8	113 14 0
Ahmednagar	32	293 0 0	...	48 0 0
Belgaum	108	1,259 14 0	4	149 14 0
Bijápur	25	230 5 0	4	38 0 0
Broach	39	212 0 0	14	126 10 0
Dhárwár	214	873 2 0	31	93 8 0
Hyderabad	59	604 6 0	30	753 0 0
Kaira	32	216 12 0	11	145 0 0
Kánara	31	219 15 0	21	400 8 0
Khándesh	108	940 2 0	87	876 12 0
Kolába	44	485 14 0	10	64 11 0
Karáchi	15	209 5 0	16	108 13 0
Lárákána	80	573 3 0	6	34 0 0
Násik	436	2,400 6 0	27	283 4 0
Póona	56	556 7 0	23	212 12 0
Ratnágiri	135	925 5 0	32	1,121 11 0
Sátára	16	167 12 0	23	492 10 0
Sukkur	52	295 9 0	10	71 4 0
Sholápur	34	174 11 0	20	202 9 0
Surat	50	960 6 0	1	387 8 0
Thána	193	1,614 5 0	22	149 5 0
Aden ... ..	...	.....	14	397 0 0
Baroda ... ..	...	.....	...	.....
Cutch ... ..	...	.....	...	.....
Káthiáwár ... ..	...	.....	...	.....
Total	2,000	15,334 13 0	650	12,644 13 0
Total of previous year	1,606	14,750 0 0	523	7,738 8 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1904.

District.	Number of cases instituted.	NUMBER OF PERSONS			Amount of fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Bombay	1	1	...	...	681 8 0	...	Compounded under section 70 (2) of Act No. II of 1899.
Ahmedabad	1	1	1	...	10 0 0	...	
Ahmednagar ... ..	...	...	...	...	.....	...
Belgaum	1	1	1	...	5 0 0	...	
Bijapur ... ..	...	...	...	...	.....	...
Broach	2	2	2	...	21 0 0	...	
Dhárwár ... ..	...	...	...	...	.....	...
Hyderabad ... ..	...	...	...	...	.....	...
Kaira ... ..	...	...	...	...	.....	...
Kánara	1	1	1	...	6 0 0	...	
Khándesh	1	1	1	...	20 0 0	...	
Kolába ... ..	...	...	...	...	.....	...
Karáchi ... ..	...	...	...	...	.....	...
Lárkána	2	2	2	...	7 0 0	...	
Násik	8	8	7	1	237 0 0	...	
Poona ... ..	...	...	...	...	.....	...
Ratnágiri	1	1	...	1	.....	...
Sátára ... ..	...	...	...	...	.....	...
Sukkur	4	4	4	...	17 0 0	...	
Sholápur ... ..	...	...	...	...	.....	...
Surat ... ..	...	...	...	...	.....	...
Thána ... ..	...	...	...	...	.....	...
Aden ... ..	...	...	...	...	.....	...
Baroda ... ..	...	...	...	...	.....	...
Cutch ... ..	...	...	...	...	.....	...
Káthiáwár ... ..	...	...	...	...	.....	...
Total	22	22	19	2	1,004 8 0	...	
Total of previous year	16	17	12	4	112 0 0	...	

STATEMENT VII.

Showing result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in, in the year ending 31st March 1904.

District.	Number of cases reported to Collector, section 19 H of the Court Fees Act.	Number of such cases in which inquiries were instituted.	Amount of Court-fee originally paid in cases inquired into.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay	590	236	38,860 0 0	3,062 1 0	175 0 0	Probate granted in 8 cases and refund in 2 cases.
Ahmedabad	10	10	549 14 0	73 7 0	.....
Ahmednagar ... ..	...	...	.....	.....	.....
Belgaum	5	5	5,846 0 0	50 0 0	.....
Bijápur ... ..	...	...	.....	.....	.....
Broach	13	...	4,488 8 0	.....	.....
Dhárwár ... ..	...	...	.....	.....	.....
Hyderabad ... ..	...	...	.....	.....	.....
Kaira ... ..	...	...	.....	.....	.....
Kánara	2	3	86 0 0	.....	.....
Khándesh ... ..	...	...	.....	.....	.....
Kolába	8	8	314 2 0	.....	.....
Karáchi	12	8	.....	40 0 0	.....
Lárkána ... ..	...	...	.....	.....	.....
Násik	1	1	765 7 0	.....	.....
Poona	27	27	3,226 0 0	94 0 0	.....
Ratnágiri	9	...	.....	.....	.....
Sátára	8	8	.....	.....	.....
Sukkur ... ..	...	...	.....	.....	.....
Sholápur ... ..	...	...	.....	.....	.....
Surat	27	27	.....	.....	.....
Thána	31	31	3,330 0 0	432 4 0	.....
Aden ... ..	...	...	.....	.....	.....
Baroda ... ..	...	...	.....	.....	.....
Cutch ... ..	...	...	.....	.....	.....
Káthiáwár ... ..	...	...	.....	.....	.....
Total	743	384	57,465 15 0	3,751 12 0	175 0 0	
Total of previous year...	682	295	64,410 13 0	7,711 15 0	351 0 0	

Annual Reports.

**Annual Report of the Stamp Department
for the year 1903-04.**

No. 6066.

REVENUE DEPARTMENT.

Bombay Castle, 9th August 1904.

Letter from the Superintendent of Stamps, No. 3330, dated 11th July 1904—Submitting, with reference to Government Resolution No. 4256, dated 20th June 1901, the Annual Administration Report of the Stamp Department in this Presidency, including Sind, for the official year 1903-04.

RESOLUTION.—The attention of the officers concerned should be called to the remarks made by the Superintendent of Stamps in paragraph 2 of the report.

G. F. KEATINGE,

Under Secretary to Government.

To

**The Superintendent of Stamps,
The Inspector General of Registration,
The Commissioner in Sind,
The Commissioners of Divisions,
The Accountant General,
The Compiler, General Administration Report for 1903-04.**

**} With copies
of the report.**

**All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Government of India,
The Under Secretary of State for India. } By letter.**

Rev 1505

